

BOARD OF REVISION

The Geauga County Board of Revision met on March 26, 2025, at 9:00 AM in a regular session in the Auditor's Conference Room on the first floor of the Courthouse Annex located at 231 Main St., Chardon, OH 44024.

Hearings are scheduled for in person or by Microsoft Teams and open to the public at the Courthouse Annex location.

Present: Geauga County Auditor Charles E. Walder, Treasurer Christopher P. Hitchcock, and Commissioner James W. Dvorak.

Also Present: Deputy Auditor Bonnie McKenzie, Chief Deputy Administrator Frank Antenucci, Deputy Auditor Jon Benton, Deputy Auditor Alec Richmond, Deputy Auditor/GIS Solutions Architect Sarah Perry, Chief Operating Officer Pam McMahan, Deputy Auditor Rob Stanton, Appraiser Tim Severovich, Deputy Treasurer Brittany Pograss, Senior Government Advisor Natalie Ray, ADP IT Technician Josh Holtz and Akshay Raikar.

Treasurer Hitchcock and Auditor Walder left the hearing at 9:40 AM and Deputy Treasurer Brittany Pograss joins the Board at 9:40 AM.

Present by Microsoft Teams: David Ferry, Laurie Luff, David Seed, Paul Ridley, Rachel Blystone, Gabriel Salwan, Michael Whitney. Charles E. Walder.

Tax Year 2024 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

Cases are in parcel number order, not in order of appearance.

01-028300 David Ferry & Laurie Luff filed by Owner.

Present David Ferry and Laurie Luff, the owners, by Microsoft Teams. Mr. Ferry and Ms. Luff were sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$169,800 yet the owner feels it is worth \$60,900 and asked them to explain to the Board why the value should be reduced.

Ms. Luff stated they were unaware of the process when they lost their home due to a fire, and a friend told them about the board of the revision.

Auditor Walder asked if the fire destroyed the home on January 24, 2024, and all that remained was the barn and the land. Ms. Luff stated that was corrected.

Treasurer Hitchcock asked if the house was destroyed. Ms. Luff stated the house was destroyed and they have rebuilt. It was an electrical fire, and it was uninhabitable and could not live in the home while it was being rebuilt.

Auditor Walder stated that the new home would be picked up during new construction and assigned a new value. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by James W. Dvorak, to reduce the Tax Year 2024 Market Value from \$169,800 to \$60,900 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

02-419424 Gabriel Salwan filed by Owner.

Present Gabriel Salwan, by Microsoft Teams. Present, David Seed, by Microsoft Teams; Attorney for Kenston Local School District. Mr. Salwan was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$238,720 yet the owner feels it is worth \$154,320 and asked them to explain to the Board why the value should be reduced.

Mr. Salwan stated he purchased the property with two dwellings that were inhabitable. The main dwelling was gutted, and the smaller dwelling was gutted and called Bainbridge Fire Department to use the buildings as a training event to burn them down. Mr. Salwan stated he bought the property for the land and has recently rebuilt and understands a new value will be placed on the property.

Attorney Seed asked Mr. Salwan if he understood correctly that he bought the property for the land. Mr. Salwan stated yes, that is correct. The houses were uninhabitable. Attorney Seed noted that the house sale probably was not picked up during the revaluation.

Auditor Walder asked Mr. Salwan if the asking value he is inquiring about is the land and improvements. Mr. Salwan stated just the land, however, the improvements are still there so should be added. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by James W. Dvorak, to reduce the Tax Year 2024 Market Value from \$238,700 to \$159,800 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

06-120637 Benjamin Sage filed by Owner.

Present Benjamin Sage, the owner and Robert Sage, father. Present, Michael Whitney, attorney representing Mr. Sage. Ben and Robert Sage were sworn in by Chief Deputy Administrator Frank Antenucci and a picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that Mr. Sage was there to have portions of his property reinstated back on the CAUV program.

Mr. Sage started by reading a short statement. Mr. Sage stated he and his wife purchased the property in 2017 to start a pick your own farm. Mr. Sage stated that open spaces not being used should still be listed under CAUV since the entire property is classified as CAUV. Unused areas should not be valued at full market value if the entire property is CAUV. Idle land doesn't mean a land change, it is still CAUV and the values from 2023 to 2025 should not change. Mr. Sage stated software, and ariels should not dictate being removed from CAUV. Mr. Sage cited the case Maralgate vs Green where an old abandon quarry and dump was still considered under CAUV since the entire property was classified as such.

Attorney Whitney stated that in paragraph 35 and 36 in the Maralgate case closely relates as carve outs not in use should not be converted to residual land as it was done on Mr. Sage's property.

Deputy Auditor Alec Richmond stated as he understood the laws, the application notes if idle or fallow land exists, you have one year, of keeping it as such, and after that year, you need to file more provisions, and after that if there hasn't been any documentation filed, that land is converted from CAUV. Mr. Richmond stated training that he has had with the CAUV seminars that if the land is not being commercially farmed, then you do not receive the discount. In this case, it was noted woodlands being cleared for a few years, and nothing being planted on the cleared acreage and that is why it was deemed not qualified land and put back to market value.

Chief Deputy Administrator Antenucci asked Mr. Richmond if he reviewed how many acres were in question. Mr. Richmond stated yes that they did not remove roadways but took away open fields not farmed and portion of the woodlands that were cleared. Chief Deputy Administrator Antenucci asked Mr. Richmond to verify Mr. Sages application. Mr. Richmond stated that yes, it was a 2023 application and on line 5 it asks if the general farming operations on any of the parcels will change, and Mr. Richmond stated that it was marked no. Mr. Richmond stated they did make a physical visit to the property on March 10, 2025, as to not rely just on the flyover photos. Mr. Richmond stated as a final note, that through his training, if an area is not being used as commercial land, it should not be getting a farm discount, even if personal pasture, you cannot get a discount.

Deputy Auditor Jonathan Benton stated he views the laws written if the land is fallow, meaning, not used or ideal, not used for commercial purposes, not developed it should not be receiving a discount from CAUV. Chief Deputy Administrator Antenucci asked could idle land also be if you have tilled the land and letting it sit to rejuvenate the ground. Mr. Benton stated yes, but as the application indicates, the Auditor's office is to be notified of why it is idle, how much is idle so situations wouldn't occur where

land is being removed. Mr. Benton stated the section of woods has been cleared over four years. There has been no directive on what it is being used for, or even what the possible use of it will be, it was determined it was not being used, and therefore, removed from the program. Chief Deputy Administrator Antenucci asked Mr. Benton if he had personally walked the property. Mr. Benton replied yes, that both Mr. Sage and his father were present, and neither gave any indication what that cleared portion of land will be used for. Mr. Benton stated, after walking the property there would be four to five acres that could be reinstated, since the area had been tilled, noticed berry patches and pumpkin patch areas.

Deputy Auditor Sarah Perry stated the GIS department is heavily involved in creating the CAUV maps by digitizing the land use maps. Ms. Perry stated on March 20, 2025; she was asked to provide a soil map by Ben Sage and emailed to the email address provided on March 21, 2025. The soil map is an overview that shows different soil types. The United States: Department of Agriculture has a data base from the Natural Resource Conservation Resources that this information is derived from. Chief Deputy Administrator Antenucci asked if Ms. Perry was inputting any data manually. Ms. Perry stated that all the information is in the data base, she only clips the information to a map.

Mr. Ben Sage asked if a map could be pulled up to show areas being marked as residual. Mr. Benton and Ms. Perry helped in retrieving that. Mr. Benton walked through the areas that would now be reinstated back, the berry vines and pumpkin patches, along with driveway areas. Mr. Benton stated a total of 18.5 acres were initially removed, but after the visit would say eight areas remain of the cleared area on the west of the property. Chief Deputy Administrator Antenucci stated looking at the cleared area on the map dated April 6, 2024, the land does not appear to be cultivated. Mr. Sage stated, there are stump piles, and it is heavily rocky, and it breaks their equipment when trying to dig, but in a small area is trying to plant different vegetation in that area. Mr. Sage states himself that the land is unusable since they cannot get through the ground to plant. Chief Deputy Administrator Antenucci asked Mr. Sage, what the intended use of that clear cut section is for. Mr. Sage stated for crop land. Chief Deputy Administrator Antenucci asked what the status of that area was. Mr. Sage stated it was woodland. Chief Deputy Administrator Antenucci stated, and right now, the use has changed since it now has been cleared. Chief Deputy Administrator Antenucci showed Mr. Sage, several years of the CAUV renewal form to where Mr. Sage has not indicated on the form that the land has changed. Mr. Sage stated then that yes, from his initial purchase of the land, he changed the use from woodland to crop land. Chief Deputy Administrator Antenucci asked Mr. Sage, why during any time on the application did he not notify the Auditor's Office of the change to that land on the applications. Mr. Sage stated he believed he did back in 2020 of what he would be doing. Chief Deputy Administrator Antenucci stated it didn't appear that he notified on any of the applications that he was presently making that change. Chief Deputy Administrator Antenucci stated that if any section is not being farmed, the CAUV staff has the legal authority to provisionally deny CAUV status and then you have the Board of Revision hearing to clear it up, which is where we are currently. Chief Deputy Administrator Antenucci asked for the final time, what is going on at the section now, and what is the intended use in one year, three years, five years on those 8 acres. Mr. Sage states it is in reserves, for cropland, or his children to use. Mr. Sage stated they are not working hard on that section since they don't really need it immediately. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Frank Antenucci, seconded by James W. Dvorak to reinstate CAUV to previous removed sections on parcel 06-120637 for Tax Year 2024.

Voice vote, two ayes. Frank Antenucci, and James W. Dvorak.

Motion carried.

11-079600 & 11-079700 Paul Ridley & Katie Pestak filed by Owner.

Present Paul Ridley, owner by Microsoft Teams. Present, David Seed, by Microsoft Teams; Attorney for West Geauga Local School District. Mr. Ridley was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$1,081,900 yet the owner feels it is worth \$880,000 and asked them to explain to the Board why the value should be reduced.

Mr. Ridley stated he purchased the property in September of 2023 for \$930,000, and stated the new valuation far exceeds that.

Treasurer Hitchcock asked if the purchase was an arm's length transaction. Mr. Ridley replied, yes.

Attorney Seed stated he did research, and validated it was an arm's length transaction and agrees to reduce the value to sale price. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Christopher P. Hitchcock, seconded by James W. Dvorak, to reduce the Tax Year 2024 Market Value from \$1,081,900 to \$880,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

18-087500 David Miller, Fannie Yoder & Mahlon Yoder, filed by Owner.

Motion by Christopher P. Hitchcock, seconded by James W. Dvorak to reinstate CAUV to parcel 18-087500.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

23-385717 Jeffrey Male filed by Owner.

Present Jeffrey Male, owner. Mr. Male was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$135,300 yet the owner feels it is worth \$50,000 and asked them to explain to the Board why the value should be reduced.

Mr. Male stated this parcel is vacant land and is under a conservation easement. Mr. Male stated the land is not buildable by the terms of the conservancy easement.

Auditor Walder stated his office has reviewed the easement and noted the considerations that are placed on those are if they are revokable or irrevocable. Auditor Walder stated that the easement Mr. Male has is considered irrevocable conservancy. Auditor Walder stated Mr. Male submitted an appraisal; however, the appraiser could not be present due to a medical emergency.

Appraiser Severovich stated the appraiser who conducted the appraisal of the property did submit a comparable with it and Appraiser Severovich agrees with all the documents that were submitted as evidence.

Action

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by James W. Dvorak, to reduce the Tax Year 2024 Market Value from \$135,300 to \$76,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

29-107846 Gerald & Darleane Cantan field by Owner

Motion by Charles E. Walder, seconded by James W. Dvorak, to accept the withdrawal of the complaint.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

Remissions/Refunds: See attached List:

Motion by Charles E. Walder, seconded by James W. Dvorak, to remit and or refund the following late payments penalties for the first half Tax Year 2024 totaling \$5681.40 due to reasonable cause and not willful neglect and based upon the recommendations of the County Treasurer Christopher P. Hitchcock.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak
Motion carried.*

Minutes

Motion by Charles E. Walder, seconded by James W. Dvorak to approve the minutes from March 12, 2025.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock and James W. Dvorak.
Motion carried.*

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the March 26, 2025, BOR meeting at 10:45 AM.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision